

IR-22

CITY INCOME TAX RETURN FOR  
INDIVIDUALS

2002

BEGINNING Jan. 1st or \_\_\_\_\_ ENDING Dec. 31st or \_\_\_\_\_

Name(s) and Current Address	Your social security number	<b>Check the appropriate box if:</b> <b>REFUND</b> (An amount must be placed in Line 6B for this return to be considered a valid refund request.) <input type="checkbox"/> <b>AMENDED</b> tax year _____ <input type="checkbox"/>
	Spouse's social security number (if joint)	
	Filing Status - check only one <input type="checkbox"/> Single <input type="checkbox"/> Married-Filing Joint <input type="checkbox"/> Married-Filing Separate	•Did you change residence during 2002? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, enter date of move _____ •Should your account be inactivated? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, explain _____ •Did you file a City return in 2001? <input type="checkbox"/> YES <input type="checkbox"/> NO

<b>Part A</b>	Employer(s) and address where work performed (see Page 2 for Adjustments to Taxable Wages)	TAXABLE WAGES	•City of Residence _____ •City(ies) of Employment/Income #1 _____ #2 _____ •Occupation or nature of business: _____ <table border="1"><thead><tr><th>City</th><th>City Code</th><th>Tax Rate</th><th>City</th><th>City Code</th><th>Tax Rate</th></tr></thead><tbody><tr><td>Columbus</td><td>01</td><td>2.0%</td><td>Harrisburg (UFR)</td><td>16</td><td>1.0%</td></tr><tr><td>Brice</td><td>14</td><td>1.0%</td><td>Lithopolis (UFR)</td><td>15</td><td>1.0%</td></tr><tr><td>Canal Winchester</td><td>11</td><td>2.0%</td><td>Marble Cliff</td><td>13</td><td>2.0%</td></tr><tr><td>Grove City</td><td>06</td><td>2.0%</td><td>Obetz</td><td>10</td><td>2.0%</td></tr><tr><td>Groveport</td><td>09</td><td>2.0%</td><td></td><td></td><td></td></tr></tbody></table> UFR = Universal Filing Requirement of all residents of these municipalities.	City	City Code	Tax Rate	City	City Code	Tax Rate	Columbus	01	2.0%	Harrisburg (UFR)	16	1.0%	Brice	14	1.0%	Lithopolis (UFR)	15	1.0%	Canal Winchester	11	2.0%	Marble Cliff	13	2.0%	Grove City	06	2.0%	Obetz	10	2.0%	Groveport	09	2.0%			
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Groveport	09	2.0%																																					
(+)	\$																																						
(+)	\$																																						
ADJUSTMENTS	(+)	\$																																					
NET WAGES (enter in Column B below)	(=)	\$																																					

Attach all forms W-2 and applicable Federal schedules and/or documentation - TO BACK

<b>Part B 2002 TAX CALCULATION</b> If you file with more than two (2) cities, call 645-7370 and request form IR-25.								
Attribute income to the city(ies) in which it was earned, services were performed or rental property was located. If income was earned outside of all cities on this form, attribute to your city of residence. Credit for tax paid to other city(ies) (Column F) includes only municipal income tax paid to the city or cities where income was earned. Credit may not exceed tax due city of residence.								
Column A CITY	C O D E	Column B INCOME FROM WAGES, SALARIES, COMMISSIONS ETC. (SEE NET WAGES)	Column C INCOME FROM NET PROFITS, RENTS AND OTHER TAXABLE INCOME (Pg. 2)	Column D TOTAL NET TAXABLE INCOME	TAX RATE	Column E TAX DUE	Column F LESS TAX WITHHELD (W-2) OR PAID TO CITY WHERE INCOME WAS EARNED	Column G NET TAX DUE
<b>*ALTERNATE CITY</b>								
*Columbus, Canal Winchester, Grove City, Groveport, Marble Cliff and Obetz residents use <b>ALTERNATE CITY LINE</b> for additional tax due to city of residence as a result of having paid a lesser tax to city of employment (be sure to indicate city and tax rate). NOTE: residents of Harrisburg and Lithopolis may only take credit for taxes paid or withheld to their resident city (Column F). UFR = Universal Filing Requirement - residents must file a return.								
1. TOTAL NET TAX DUE (TOTAL OF COLUMN G).....							1	\$
2. LESS CREDIT FOR <b>DECLARATION PAYMENTS</b> AND <b>OVERPAYMENT</b> FROM PRIOR YEAR RETURN ONLY (NOT W-2).....							2	\$
3. BALANCE DUE (LINE 1 LESS LINE 2). If Line 2 is greater than Line 1, enter amount (in brackets) here and carry to Line 6. ....							3	\$
4. PENALTY: 10% \$ _____ + INTEREST .50% PER MONTH \$ _____ + LATE FEE \$ _____ = _____ (see instructions) (see instructions) (see instructions)							4	\$
5. TOTAL AMOUNT DUE (ADD LINES 3 AND 4). NOTE: NO PAYMENT IS DUE IF AMOUNT IS LESS THAN \$1.00 _____							5	\$
6. OVERPAYMENT CLAIMED (IF LINE 2 EXCEEDS LINE 1).....							6	\$
A. ENTER THE AMOUNT FROM LINE 6 YOU WANT <b>CREDITED</b> TO YOUR NEXT YEAR TAX ESTIMATE.....							6A	\$
B. ENTER THE AMOUNT FROM LINE 6 YOU WANT <b>REFUNDED</b> (MUST BE GREATER THAN \$1.00) _____							6B	\$
							<b>◀ CARRY THIS AMOUNT TO LINE 8</b>	

<b>Part C 2003 DECLARATION OF ESTIMATED TAXES</b> A declaration of estimated tax is required if all taxes are not fully withheld.								
Column H CITY	C O D E	Column I ESTIMATED INCOME FROM WAGES, SALARIES, COMMISSIONS - ETC.	Column J ESTIMATED INCOME FROM NET PROFITS, RENTS AND OTHER TAXABLE INCOME	Column K TOTAL NET ESTIMATED INCOME	TAX RATE	Column L ESTIMATED TAX DUE	Column M LESS TAX TO BE WITHHELD (W-2) OR PAID TO CITY WHERE INCOME WILL BE EARNED	Column N ESTIMATED NET TAX DUE
<b>*ALTERNATE CITY</b>								
7. TOTAL NET ESTIMATED TAX DUE (TOTAL OF COLUMN N).....							7	\$
8. OVERPAYMENT CREDITS FROM PREVIOUS YEAR RETURN (FROM LINE 6A).....							8	\$
9. TOTAL CREDITS (AMOUNT FROM LINE 8).....							9	\$
10. UNPAID BALANCE DUE (SUBTRACT LINE 9 FROM LINE 7).....							10	\$
11. LESS AMOUNT PAID WITH THIS DECLARATION (A minimum 25% of Line 7 due now).....							11	\$
12. ESTIMATED TAX BALANCE PAYABLE IN EQUAL INSTALLMENTS EACH QUARTER (Line 10 less Line 11) [pay July, October & January 2004]							12	\$
13. TOTAL AMOUNT PAID (ADD LINE 5 [if positive] AND LINE 11) _____							13	\$

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated, and that the figures used are the same as used for federal income tax purposes and understands that this information may be released to the tax administration of the city of residence and the I.R.S.

Has your Federal tax liability for any prior year been changed in the year covered by this return as a result of any examination by the Internal Revenue Service? ☐ YES ☐ NO  
If YES, has an amended City return been filed for such year or years? ☐ YES ☐ NO

Signature of Taxpayer: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature of Spouse (if joint): \_\_\_\_\_ Date: \_\_\_\_\_  
Signature of person preparing return: \_\_\_\_\_ Date: \_\_\_\_\_  
Paid Preparer's SSN or EIN: \_\_\_\_\_ Phone: \_\_\_\_\_

Our web address is: [www.columbus-tax.net](http://www.columbus-tax.net)

Form IR-22 Rev. 10/02

Due on or before April 15th. See instructions for penalty, interest and late filing fees.

NOTE: DO NOT SEND CASH THROUGH U.S. MAIL.

Make checks payable to:

Mail to:

**City Treasurer**  
**Columbus Income Tax Division**  
**PO Box 182158**  
**Columbus, Ohio 43218-2158**

- OFFICE USE ONLY -

ATTACH CHECK HERE

Name(s) as shown on Page 1	Your Social Security Number
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## Non-Wage Income

You must attach all applicable schedules from your Federal return.

Column O CITY	C O D E	Column P INCOME (OR LOSS) FROM FEDERAL SCHEDULE C AND/OR F - ATTACHED	Column Q RENTAL INCOME (OR LOSS) FROM FEDERAL SCHEDULE E - ATTACHED	Column R OTHER INCOME FROM FEDERAL K-1 - ATTACHED	Column S TOTAL OTHER INCOME (OR LOSS) IF GREATER THAN ZERO, CARRY TO PAGE 1, COLUMN C.

Losses may only be taken against equal or greater amount of other unincorporated business income earned in the same city or against other unincorporated business income taxed by city of residence. S-Corp losses may only offset S-Corp gains (see instructions).

## Claim for Refund and Adjustments to Taxable Wages

You must complete and sign Page 1 to claim a refund.

Reason for Adjustment (Explain fully)

Resident Address for this period

### Part 1 Adjustments to Taxable Wages

1. If you are claiming employee expenses from Federal Form 2106, enter your total wages from that job here. Do not include wages included on Lines 10 or 19 below. See instructions.....	1		
2. Employee business expenses from Federal Form 2106. Do not include 2106 expenses reported on Lines 11 or 20 below. <b>Attach a copy</b> of the 2106. See instructions.....	2		
3. Subtract Line 2 from 1. If less than zero, enter zero. List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned.....			3
4. If you were under the age of 18 for all or part of the year, enter your total wages for the year.....	4		
5. Wages earned while under the age of 18. <b>Attach a copy</b> of your birth certificate, a copy of your driver's license or a notarized statement from either parent stating your birthday. Enter date of birth here: .....	5		
6. Subtract Line 5 from 4. List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned.....			6
7. If city tax was improperly withheld from your wages, enter your total wages from that employer .....	7		
8. Income upon which tax was improperly withheld by employer. <b>Complete Part 2 below</b> .....	8		
9. Subtract Line 8 from 7. List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned ( <b>WARNING:</b> Employer may have to refund. See instructions.).....			9
10. If you were a non-resident railroad employee or non-resident over-the-road truck driver (other than local delivery) enter your total railroad or driving wages here.....	10		
11. Enter the amount of 2106 expenses related to this income. <b>Attach a copy</b> of the 2106 .....	11		
12. Subtract Line 11 from 10. If less than zero, enter zero.....	12		
13. Multiply the amount of Line 12 by 10% (.10). List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned. <b>Complete Part 2 below</b> .....			13
If you were a non-resident employee who worked part of the year outside the city for which your employer withheld city tax complete Lines 14 through 24. <b>Attach a list of the dates and locations worked out.</b> See instructions.			
14. Enter the total number of vacation days taken during the entire year.....	14		
15. Enter the total number of holidays for the entire year.....	15		
16. Enter the total number of sick leave days taken during the entire year.....	16		
17. Add Lines 14 through 16.....	17		
18. Subtract line 17 from 260 (total workdays in a year) (see instructions).....	18		
19. Enter your total wages for this job for the year.....	19		
20. Enter the amount of 2106 expenses related to this income. <b>Attach a copy</b> of the 2106.....	20		
21. Subtract Line 20 from 19. If less than zero, enter zero.....	21		
22. Divide Line 21 by the number of days shown on Line 18.....	22		
23. Enter the number of days worked in the city (Line 18 less total days worked out).....	23		
24. Multiply Line 22 by Line 23. List this figure in Part A of Page 1 along with any other taxable wages you or your spouse earned. <b>Complete Part 2 below</b> .....			24

### Part 2 Certification by Employer Regarding Adjustments to Taxable Wages

Employer certification is required to claim adjustments on Lines 7 through 24 above. Your request for refund will not be considered valid without a completed employer certification. A separate certification is required for each job for which you are claiming adjustments on Lines 7 through 24 above.

I/We certify that the employee referenced on this form was employed by the undersigned during the year referenced on this tax return; that the employee was either not working inside the corporate limits of the city or city tax was improperly withheld; that no portion of the tax withheld has been or will be refunded to the employee; and that no adjustment has been or will be made in remitting taxes withheld to the city.

Name of Employer	By: _____ Official's Signature	Official's Name Printed
Employer's Phone	Title	Date

# IR-18

## QUARTERLY STATEMENT OF ESTIMATED INCOME TAX DUE

SOCIAL SECURITY/FID NUMBER

Tax Year

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PAYMENT DUE ON

#

JANUARY 31, 2004	4
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FORM IR-18/Q-1 Rev. 10/02

Make checks payable to:

Mail to:

City Treasurer  
Columbus Income Tax Division  
PO Box 182158  
Columbus, Ohio 43218-2158  
Note: DO NOT SEND CASH THROUGH U.S. MAIL  
Our web address is: [www.columbus-tax.net](http://www.columbus-tax.net)

☐ Check here if you have previously filed an amended declaration of estimated tax for the current tax year.

### VOUCHER 4 - (CALENDAR YEAR - DUE JANUARY 31, 2004)

If fiscal year taxpayer, see instructions. Estimated tax (or amended estimate tax) for the year ending _____ (month & year) \$ _____	Overpayment for last year credited to estimated tax for this year. \$ _____
1. Amount of this installment.....→	\$ _____
2. Amount of unused overpayment credit If any applied to this installment.....→	\$ _____
3. Amount of this installment payment (Line 1 less Line 2).....→	\$ _____

If you determine that an amended declaration is necessary with this payment, please  
call (614) 645-7370 to request the appropriate form (Form IR-21).

# IR-18

## QUARTERLY STATEMENT OF ESTIMATED INCOME TAX DUE

SOCIAL SECURITY/FID NUMBER

Tax Year

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PAYMENT DUE ON

#

OCTOBER 31	3
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FORM IR-18/Q-1 Rev. 10/02

Make checks payable to:

Mail to:

City Treasurer  
Columbus Income Tax Division  
PO Box 182158  
Columbus, Ohio 43218-2158  
Note: DO NOT SEND CASH THROUGH U.S. MAIL  
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☐ Check here if you have previously filed an amended declaration of estimated tax for the current tax year.

### VOUCHER 3 - (CALENDAR YEAR - DUE OCTOBER 31)

If fiscal year taxpayer, see instructions. Estimated tax (or amended estimate tax) for the year ending _____ (month & year) \$ _____	Overpayment for last year credited to estimated tax for this year. \$ _____
1. Amount of this installment.....→	\$ _____
2. Amount of unused overpayment credit If any applied to this installment.....→	\$ _____
3. Amount of this installment payment (Line 1 less Line 2).....→	\$ _____

If you determine that an amended declaration is necessary with this payment, please  
call (614) 645-7370 to request the appropriate form (Form IR-21).

# IR-18

## QUARTERLY STATEMENT OF ESTIMATED INCOME TAX DUE

SOCIAL SECURITY/FID NUMBER

Tax Year

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PAYMENT DUE ON

#

JULY 31	2
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FORM IR-18/Q-1 Rev. 10/02

Make checks payable to:

Mail to:

City Treasurer  
Columbus Income Tax Division  
PO Box 182158  
Columbus, Ohio 43218-2158  
Note: DO NOT SEND CASH THROUGH U.S. MAIL  
Our web address is: [www.columbus-tax.net](http://www.columbus-tax.net)

☐ Check here if you have previously filed an amended declaration of estimated tax for the current tax year.

### VOUCHER 2 - (CALENDAR YEAR - DUE JULY 31)

If fiscal year taxpayer, see instructions. Estimated tax (or amended estimate tax) for the year ending _____ (month & year) \$ _____	Overpayment for last year credited to estimated tax for this year. \$ _____
1. Amount of this installment.....→	\$ _____
2. Amount of unused overpayment credit If any applied to this installment.....→	\$ _____
3. Amount of this installment payment (Line 1 less Line 2).....→	\$ _____

If you determine that an amended declaration is necessary with this payment, please  
call (614) 645-7370 to request the appropriate form (Form IR-21).

# WHAT IS TAXABLE FOR CITY INCOME TAX?

## I. TAXABLE INCOME

### A. Gross wages, salaries, commissions and other compensation to include:

1. Bonuses.
2. Compensation paid in property or the use thereof at fair market value to the same extent as taxable under the Federal Internal Revenue Act and so indicated on the W-2 form.
3. Contributions made by or on behalf of employees to a cafeteria plan.
4. Contributions made by or on behalf of employees to a qualified deferral plan (401K and the like)- tax at year earned - deferral not permitted.
5. Contributions made by or on behalf of employees to a tax deferred annuity or stock purchase plan (includes any plan where employee has the option not to defer).
6. Cost of group term life insurance over \$50,000.00.
7. Director's fees.
8. Disability pay if received as a benefit from employment (includes third party plan).
9. Distribution from S-corporations - Columbus and Brice residents only.
10. Employee contribution to cost of fringe benefits.
11. Excess employee discounts.
12. Golden parachute payments.
13. Income from guaranteed annual wage contracts.
14. Income from jury duty.
15. Income from wage-continuation plans (includes retirement incentive plans and buy-outs).
16. Income received as a result of a covenant or agreement not to compete.
17. Interest on below market loans.
18. Moving expense reimbursement (follow Federal rules but nonreimbursed expenses are not deductible).
19. Pre-retirement distributions from retirement plans (except previously taxed income from deferred plans).
20. Prizes, awards and gifts - if connected with employment.
21. Profit Sharing.
22. Royalties (unless derived from copyrights, patents or registered trademarks).
23. Severance pay.
24. Sick pay and vacation pay.
25. Stipends - if work required (vow of poverty not recognized).
26. Stock bonus incentive plans.
27. Stock options - taxed when exercised on amount indicated on W-2 form (market price less option price).
28. Strike benefits paid by company.
29. Supplemental unemployment pay paid by employer.
30. Taxes paid by employer on employee's behalf.
31. Tips.
32. Union steward fees.

### B. Net profits from:

1. Corporations (file Form BR-25)
2. Unincorporated businesses:
  - a) Sole proprietorships - Schedule C, Federal Form 1040
  - b) Rental properties - Schedule E, Federal Form 1040
  - c) Partnerships, Joint Ventures and other type associations (file Form BR-25)
  - d) Farm Net Income - Schedule F, Federal Form 1040
3. Fiduciaries - trusts and estates. This includes grantor trusts (file and pay as entity on Form BR-25).

## II. NON-TAXABLE INCOME

1. Alimony.
2. Annuities - at time of distribution.
3. Capital gains.
4. Dividends.
5. Gambling winnings (losses not deductible).
6. Government allotments.
7. Housing for clergy.
8. Income earned while under 18 years of age.
9. Income from Foster Grandparent Program.
10. Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities.
11. Insurance benefits - unless your employer paid the premiums (pro-rating is allowed if you paid a portion of the premiums).
12. Interest.
13. Meals and lodging required on premises.
14. Military pay including reserve pay.
15. Patent and copyright income.
16. Pension income - includes lump sum distributions.
17. Prizes - unless connected with employment.
18. Royalties - if derived from intangible property.
19. Salaries of the mentally retarded or developmentally disabled while working in a government funded workshop for less than minimum wage.
20. Social Security benefits.
21. State unemployment benefits.
22. Welfare payments.
23. Worker's Compensation.

NOTE: This list is intended for reference purposes only. It may not be all inclusive and is subject to revision without notice.